

of an absence of twelve months” for consistency with subsection (a) of this section and in view of the definition in section 5561(5). In paragraph (2), the words “or his designee” are supplied on authority of 50A U.S.C. 1009(a) which is in part codified in section 5566(a). The words “under subsection (a) of this section” are substituted for “as hereinbefore authorized”.

In subsection (c), the word “sole” is omitted as surplusage and in view of the provisions of section 5566(h). The word “deemed” is supplied to evidence the legal fiction provided by the words “is a ‘person’ under this Act” in 50A U.S.C. 1009(a). The words “or his designee” are supplied on authority of 50A U.S.C. 1009(a) which is in part codified in section 5566(a). The words “agencies of the United States” are substituted for “departments of the Government”. The words “This section does not entitle” are substituted for “*Provided*, That nothing in this section shall be construed as conferring . . . any right”.

Standard changes are made to conform with the definitions applicable and the style of this title as outlined in the preface to the report.

§ 5566. Agency determinations

(a) The head of the agency concerned or his designee may make any determination necessary to administer this subchapter, and when so made it is conclusive as to—

- (1) death or finding of death;
- (2) the fact of dependency under this subchapter;
- (3) any other status covered by this subchapter;
- (4) an essential date, including one on which evidence or information is received by the head of the agency concerned; and
- (5) whether information received concerning an employee is to be construed and acted on as an official report of death.

(b) When the head of the agency concerned receives information that he considers to conclusively establish the death of an employee, he shall take action thereon as an official report of death, notwithstanding an earlier action relating to death or status of the employee. After the end of 12 months in a missing status prescribed by section 5565 of this title, the head of the agency concerned or his designee shall make a finding of death when he considers that the information received, or a lapse of time without information, establishes a reasonable presumption that an employee in a missing status is dead.

(c) The head of the agency concerned or his designee may determine the entitlement of an employee to pay and allowances under this subchapter, including credits and charges in his account, and that determination is conclusive. An account may not be charged or debited with an amount that an employee captured, beleaguered, or besieged by a hostile force may receive or be entitled to receive from, or have placed to his credit by, the hostile force as pay, allowances, or other compensation.

(d) When circumstances warrant the reconsideration of a determination made under this subchapter, the head of the agency concerned or his designee may change or modify it.

(e) When the account of an employee has been charged or debited with an allotment paid under this subchapter, the amount so charged or debited shall be recredited to the account of the employee if the head of the agency concerned or

his designee determines that the payment was induced by fraud or misrepresentation to which the employee was not a party.

(f) Except an allotment for an unearned insurance premium, an allotment paid from the pay and allowances of an employee for the period he is in a missing status may not be collected from the allottee as an overpayment when payment was caused by delay in receiving evidence of death. An allotment paid for a period after the end, under this subchapter or otherwise, of entitlement to pay and allowances may not be collected from the allottee or charged against the pay of a deceased employee when payment was caused by delay in receiving evidence of death.

(g) The head of the agency concerned or his designee may waive the recovery of an erroneous payment or overpayment of an allotment to a dependent if he considers recovery is against equity and good conscience.

(h) For the purpose of determining status under this section, a dependent of an employee in active service is deemed an employee. A determination under this section made by the head of the agency concerned or his designee is conclusive on all other agencies of the United States. This section does not entitle a dependent to pay, allowances, or other compensation to which he is not otherwise entitled.

(Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 493.)

HISTORICAL AND REVISION NOTES

<i>Derivation</i>	<i>U.S. Code</i>	<i>Revised Statutes and Statutes at Large</i>
(a)	50A U.S.C. 1009(a) (1st and 2d sentences).	Mar. 7, 1942, ch. 166, §9(a) (less 5th and last sentences); added July 1, 1944, ch. 371, §5, 58 Stat. 680. Apr. 4, 1953, ch. 17, §1(c), 67 Stat. 21. Aug. 29, 1957, Pub. L. 85-217, §1(c), 71 Stat. 492.
	50A U.S.C. 1010.	Mar. 7, 1942, ch. 166, §10, 56 Stat. 145. July 1, 1944, ch. 371, §6, 58 Stat. 681. Aug. 14, 1964, Pub. L. 88-428, §1(7), 78 Stat. 437.
(b)	50A U.S.C. 1009(a) (3d and 4th sentences).	
(c)	50A U.S.C. 1009(a) (6th sentence, less last proviso). 50A U.S.C. 1014 (as applicable to §1009(a) (1st proviso of 6th sentence)).	Mar. 7, 1942, ch. 166, §14 (as applicable to §9(a) (1st proviso of 6th sentence)), 56 Stat. 147. Apr. 4, 1953, ch. 17, §1(e), 67 Stat. 21.
(d)	50A U.S.C. 1009(a) (7th sentence).	
(e)	50A U.S.C. 1009(a) (last proviso of 6th sentence).	
(f)	50A U.S.C. 1009(a) (8th sentence).	
(g)	50A U.S.C. 1009(a) (9th sentence).	
(h)	50A U.S.C. 1009(b) (as applicable to §1009).	Mar. 7, 1942, ch. 166, §9(b) (as applicable to §9); added Aug. 29, 1957, Pub. L. 85-217, §1(c), 71 Stat. 492.

Only that portion of the source law which is applicable to civilian officers and employees and their dependents is codified in this section.

In subsection (a), the words “head of the agency concerned or his designee” are substituted for “head of the

department concerned, or such subordinate as he may designate". The words "for the purposes of this Act" are omitted as surplusage. The words "final and" in 50A U.S.C. 1010 are omitted as surplusage and for consistency with 50A U.S.C. 1009(a) (1st sentence). The words "the determination of the fact of dependency for the purpose of payment of all six months' death gratuities as authorized by law, and the determination of the fact of dependency under the provisions of any and all other laws providing for the payment of pay, allowances, or other emoluments to enlisted personnel in the Army, Navy, Air Force, Marine Corps, and Coast Guard of the United States where such payments are contingent upon dependency" in 50A U.S.C. 1010 are omitted as inapplicable to civilian officers and employees and their dependents. In paragraph (2), the words "under this subchapter" are substituted for "under the provisions of this Act". In paragraph (3), the words "covered by this subchapter" are substituted for "dealt with by this Act". In paragraph (4), the words "by the head of the agency concerned" are substituted for "in such department or by the head thereof". In paragraph (5), the word "employee" is substituted for "person".

In subsection (b), the words "head of the agency concerned" are substituted for "department concerned". The word "employee" is substituted for "person". In the second sentence, the words "the head of the agency concerned or his designee" are inserted for clarity. The words "is dead" are substituted for "is no longer alive" for consistency with references in this section to "death".

In subsection (c), the words "or his designee" are substituted for "or by such subordinate as he may designate". The words "captured, beleaguered, or besieged by a hostile force" are substituted for "in the hands of a hostile force" on authority of 50A U.S.C. 1014.

In subsection (d), the words "under this subchapter" are substituted for "authorized to be made by this Act". The words "or his designee" are substituted for "or such subordinate as he may designate".

In subsection (e), the words "an employee . . . allotment paid under this subchapter" are substituted for "any person . . . allotments paid pursuant to this Act". The words "the employee if the head of the agency concerned or his designee" are substituted for "such person's . . . in any case in which . . . the head of the department concerned, or such subordinate as he may designate".

In subsection (f), the words "may not be collected" are substituted for "shall not be subject to collection" in two places. The word "employee" is substituted for "person".

In subsection (g), the words "or his designee" are substituted for "or such subordinate as he may designate".

In subsection (h), the word "sole" is omitted as surplusage and in view of the provisions of section 5565(c). The word "deemed" is supplied to evidence the legal fiction provided by the words "is a 'person' under this Act" in 50A U.S.C. 1009(a). The words "or his designee" are supplied on authority of 50A U.S.C. 1009(a) which is codified in part in subsection (a) of this section. The words "agencies of the United States" are substituted for "departments of the Government". The words "This section does not entitle" are substituted for "Provided, That nothing in this section shall be construed as conferring . . . any right".

Standard changes are made to conform with the definitions applicable and the style of this title as outlined in the preface to the report.

§ 5567. Settlement of accounts

(a) The head of the agency concerned or his designee may settle the accounts of—

(1) an employee for whose account payment has been made under sections 5562, 5563, and 5565 of this title; and

(2) a survivor of a casualty to a ship, station, or military installation which results in the loss or destruction of disbursing records.

That settlement is conclusive on the accounting officials of the United States in settling the accounts of disbursing officials.

(b) Payment or settlement of an account made pursuant to a report, determination, or finding of death may not be recovered or reopened because of a later report or determination which fixes a date of death. However, an account shall be reopened and settled on the basis of a date of death so fixed which is later than that used as a basis for earlier settlement.

(c) In settling the accounts of a disbursing official, he is entitled to credit for an erroneous payment or overpayment made by him in carrying out this subchapter, except section 5568, if there is no fraud or criminality by him. Recovery may not be made from an individual who authorizes a payment under this subchapter, except section 5568, if there is no fraud or criminality by him.

(Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 494.)

HISTORICAL AND REVISION NOTES

<i>Derivation</i>	<i>U.S. Code</i>	<i>Revised Statutes and Statutes at Large</i>
(a)	50A U.S.C. 1011.	Mar. 7, 1942, ch. 166, §11, 56 Stat. 146.
(b)	50A U.S.C. 1009(a) (5th sentence).	Mar. 7, 1942, ch. 166, §9(a) (5th and last sentences); added July 1, 1944, ch. 371, §5, 58 Stat. 680. Aug. 29, 1957, Pub. L. 85-217, §1(c), 71 Stat. 492.
(c)	50A U.S.C. 1009(a) (last sentence).	

Only that portion of the source law which is applicable to civilian officers and employees and their dependents is codified in this section.

In subsection (a), the words "or his designee" are substituted for "or such person as he may designate". The word "employee" is substituted for "persons". The words "United States" are substituted for "Government" to conform to the style of this title.

In subsection (c), the words "in carrying out this subchapter, except section 5568" are substituted for "in carrying out the provisions of this Act, except sections 13, 16, 17, and 18", since sections 16 and 17 are scheduled for repeal (see Table II) and section 18 was previously repealed. The words "under this subchapter, except section 5568" are substituted for "under such provisions" for the reasons stated in the preceding sentence.

Standard changes are made to conform with the definitions applicable and the style of this title as outlined in the preface to the report.

§ 5568. Income tax deferment

Notwithstanding other statutes, any Federal income tax return of, or the payment of any Federal income tax by, an employee who, at the time the return or payment would otherwise become due, is in a missing status does not become due until the earlier of the following dates:

(1) the fifteenth day of the third month in which he ceased (except because of death or incompetency) being in a missing status, unless before the end of that fifteenth day he is again in a missing status; or

(2) the fifteenth day of the third month after the month in which an executor, administrator, or conservator of the estate of the taxpayer is appointed.

That due date is prescribed subject to the power of the Secretary of the Treasury or his delegate